

**THE MULINOLIN SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 22 APRIL 2021**

**Asset Details**

Account Code      782/033  
 Asset                Ardea Real Outcome Fund  
 Date Sold          22 April 2021

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
14/01/2021	Purchase	43.0100	40.90		40.90			40.90	40.93	Other *	0.03	
19/01/2021	Purchase	72.9900	69.29		69.29			69.29	69.46	Other *	0.17	
24/03/2021	Purchase	41,607.8500	39,777.11		39,777.11			39,777.11	39,593.84	Other *	(183.27)	
		<u>41,723.8500</u>	<u>39,887.30</u>		<u>39,887.30</u>			<u>39,887.30</u>	<u>39,704.23</u>		<u>(183.07)</u>	

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	41,723.8500	- Indexation Method			
Original Cost	39,887.30	- Discounted Method			
Consideration	39,704.23	- Other Method*	(183.07)		(183.07)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	(183.07)				

For assets acquired before 21 September 1999 and held for 12 months or more, a fund can calculate capital gains using either the Indexation Method or the Discounted Method. For assets acquired after 21 September 1999 and held for 12 months or more, a fund can only calculate capital gains using the Discounted Method. For assets held less than 12 months, neither the Indexation Method or Discounted Method can be used. These disposals generate "Other" Capital Gains/Losses.

**Journal Entry**

This Journal Entry assumes the consideration received has been posted to the Disposal of Investments Proceeds Account (A/c: 491)

Account Description	Account	Units	Debit	Credit	Tax Deferred	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		39,704.23			
Ardea Real Outcome Fund	782/033	41,723.8500		39,887.30		
Taxable Profit/(Loss)	235/035		183.07			
Non Taxable Profit/(Loss)	236/035					
Distributions Received	238/033					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components